

Reference Manual For Districts

An instruction manual to assist Idaho Conservation Districts with the submission of annual reports required for district allocations and assistance.

This manual was adopted by the Idaho Soil and Water Conservation Commission (June 10, 2016) and the guidance contained herein became effective immediately upon adoption. Previous editions or policy are obsolete.

Idaho Soil &
Water
Conservation
Commission



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EXECUTIVE SUMMARY

The Idaho Soil & Water Conservation Commission's vision is for Idaho's 50 conservation districts and the Commission to be recognized as the primary entities in the state of Idaho to provide assistance and solutions for natural resource conservation issues and concerns. By supporting this vision with a strong and transparent strategic planning and reporting process, the districts and the Commission will also support the state's goal of assuring that services provided by Idaho's governmental entities meet the needs of the people by focusing on the quality of services and benefits those services provide to the state.

This manual serves to assist the districts with strategic planning, reporting performance, and documenting funds received to meet reporting requirements in accordance with Idaho Code and support requesting technical assistance. Using the Five-Year (5) Plan, Annual Work Plan, Performance Report, Financial & Match Report and Request for Technical Assistance, the districts will sequence the required reporting with natural resource conservation work and good business practices. Beyond the instructions and guidance for each report and request, the appendices contain additional information for district use, including certifications and guidelines for processes.

INTRODUCTION

Strategic planning is an important business activity that identifies goals, objectives and a roadmap of how to achieve them. Effective strategic planning also incorporates benchmarks or performance measures as a way to obtain feedback on the implementation of the district's goals. The planning and feedback process allows a district to evaluate how the planned actions compare to the actual implementation and resources that were available.

The Idaho Soil & Water Conservation Commission has designed a reporting process for Idaho's local conservation districts that is consistent with (a) good business practices, (b) reporting requirements for state agencies, and (c) Idaho statute and rule.

The reporting process established for districts is designed to document the districts' planning and implementation of conservation improvements for the protection and productivity of the state's natural resources and to reflect the progression of natural resource conservation work which generally includes the following steps:

1. Identify and prioritize resource concerns based on an assessment of existing resource conditions;
2. Identify, prioritize and implement activities necessary to protect and improve resource conditions;
3. Evaluate and document the effectiveness of implemented activities;
4. Re-prioritize resource concerns based on an updated, post implementation assessment of resource conditions and
5. Repeat the sequence

Process for Submitting Reports and Requests

Each report and request must be submitted on or before its due date (see Required Reporting below) to the Idaho Soil & Water Conservation Commission.

Please submit each report and supporting documentation (including the signed and dated Certification page) by uploading them to the SWCC website, or via e-mail or mail. Instructions for uploading documents to the Commission website are located in Appendix H.

Commission website – <http://swc.idaho.gov/>

Email – info@swc.idaho.gov

Mail – PO Box 83720, Boise, ID 83720-0083

Additionally, the signed/dated Certification page *only* may be faxed to – (208) 332-1799

Required Reporting

The required reporting documents and sequence is summarized as follows:

- 1) Five-Year Plan and Annual Work Plan. **Due March 31st**
 - a. The Five-Year Plan must be reviewed and updated annually. It provides a broad perspective of the natural resources within a district and the district's strategies for protecting those resources. The Five-Year Plan identifies and prioritizes the goals, objectives and activities a district plans to pursue and implement over the next five years in order to address resource concerns and conservation needs within their district. The Five-Year Plan may also serve as the district's strategic or business plan.

b. The Annual Work Plan (section 7 of the Five-Year Plan) narrows the broad perspective presented in the Five-Year (5) Plan to focus on those objectives and activities the district intends to accomplish in the upcoming year. The Annual Work Plan identifies specific action items (e.g. conservation projects, outreach activities, etc.) which the district deems to be feasible, based upon the available technical and financial assistance and public support for the projects, and appropriate for meeting the conservation objectives enumerated in the district's Five-Year (5) Plan.

2) Financial & Match Report. **Due August 16th**

Itemizes and documents the local funds and services received by each district in support of the conservation objectives and priorities for the previous fiscal year and how state base and matching funds were allocated. This report is supported by auditable documentation to promote accountability of the public funds with which each district is entrusted.

3) Performance Report. **Due December 20th**

Documents the progress and accomplishments that were made towards each of the action items identified in the Annual Work Plan during the previous year.

Beyond fulfilling the reporting requirements to the Commission, these reports are designed to serve as a tool for the districts to use to promote their activities to the public, local officials or state officials or in support of grant or other funding applications.

Requests for Assistance

The "Requests For Assistance" section of the manual is designed to assist districts with the development of requests for assistance which will effectively document the district's plans, objectives, and commitment to the particular project or activity for which they are requesting assistance. Use of the standardized format presented here will enable SWCC to efficiently and objectively evaluate requests from districts across the state. Individually, the requests and the process SWCC uses to evaluate them are intended to promote transparency and accountability; collectively, the requests demonstrate how districts across the state are addressing local resource concerns, and how much additional work could be accomplished were resources not limiting.

The assistance districts require can be categorized as either:

- Specialized Technical Assistance
- Comprehensive District Assistance

A district request for assistance will be specific to either one or the other of these two categories.

Other Reports and Information

Although the following items are not covered in depth in this manual, they are items that Districts will receive, or tasks Districts will need to accomplish throughout the year.

District Survey

In addition to welcoming feedback at any time, the Commission requests District input via the annual District Survey. The survey is sent out in March or April, and the Commission requests that districts that wish to participate return their surveys by the end of July. The district survey is a valuable tool which helps the Commission improve program effectiveness and accountability by providing a way to measure how satisfied our partners are with SWCC performance.

Project and Program Needs Worksheet

Information related to District water quality project needs are reported on the District Budget Hearing form. Although not a required report, it is used to develop a list of projects for which funding is needed by districts. The list is given to IASCD each July, and is used to support any additional project-related Trustee and Benefit funding request for the following fiscal year budget.

Local Governing Entity Registry

The registry is intended to improve transparency and compliance with audit requirements contained in Idaho Code section 67-450B and C. All conservation districts are required to be listed on the registry, and to update their registration information every year before December 1st.

The registry can be accessed at <https://registry.legislature.idaho.gov/>

The Idaho Legislative Services Office also has a FAQ document, which provides information about the registry and process. It is located at <https://registry.legislature.idaho.gov/FAQ/registryfaq.pdf>

Rescissions

This manual rescinds and supersedes prior policy and guidance, effective June 1, 2016.

Contact Information

Please feel free to contact the Idaho Soil and Water Conservation Commission in writing at PO Box 83720, Boise, ID 83720-0083, by telephone at (208) 332-1790, or by email at info@swc.idaho.gov.

FIVE YEAR (5) AND ANNUAL WORK PLANS

Purpose

The purpose of this section of the manual is to assist districts with formalizing and preparing a Five-Year (5) Plan for the implementation of conservation practices within their geographic areas of responsibility.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code (“Soil Conservation Districts”), IDAPA 60.05.02 titled “The Five-Year (5) Plan for Agriculture for the Idaho Soil Conservation Commission and Soil Conservation Districts,” and IDAPA 60.05.04 titled “Rules for Allocation of Funds to Conservation Districts.”

The statutes and rules referenced above are available on the internet at:

<http://www.legislature.idaho.gov/idstat/Title22/T22CH27.htm>

<http://adminrules.idaho.gov/rules/current/60/index.html>

Timing and Due Date

The Five-Year (5) Plan covers a five-year (5) period of time and is required to be reviewed and updated annually by each district. The Annual Work Plan covers a 12-month (twelve) period and describes the priority projects the district intends to implement in the upcoming year consistent with the priorities addressed in the Five-Year (5) Plan.

The Commission recommends that the Five-Year (5) Plan cover a five-year (5) calendar period and the Annual Work Plan cover a 12-month (twelve) calendar period beginning in January and ending in December for ease of reporting. This is not required.

The updated Five-Year (5) Plan and Annual Work Plan are due on or before **March 31st** of each year. In order to meet this deadline, the Commission recommends beginning this process in November of the preceding year. Commission staff will be available during the planning process to review whether the draft plans include the required components prior to final submission.

Certification

District supervisors must review the Five year and Annual Plan, and formally confirm that the information presented is true and accurate by signing and dating the Certification page (Appendix B). Include the Certification page with the plan when submitting to the Commission.

Guidelines for Preparing the Five Year (5) Plan

IDAPA 60.05.02.025 defines the components of a five-year plan. Districts are not required to replace or re-do previously submitted Five-Year Plans. Instead, this manual is intended to assist districts in revising their existing plans as necessary to ensure they contain all of the required components outlined in Section 25 of IDAPA 60.05.02 and to offer suggestions for expanding the document as a whole and for each section.

Required components as identified in IDAPA 60.05.02.025 are italicized.

Introduction

- Cover Page
- Executive Summary or Forward
- Table of Contents

Section 1 – Physical Characteristics of the District. *Description of the physical characteristics of the district.*

In describing the physical characteristics of the district, this section may include the following:

- Location of the district in relation to the state
- District boundary, including county boundaries and cities located within the district
- Land use cover (irrigated and non-irrigated cropland, range, forest, public lands, water, etc.)
This may include the following:
 - Total acres within the district, with a breakdown of number of acres of privately owned land, public land, water bodies, etc.
 - Approximate acres of each type of land use cover (irrigated and non-irrigated cropland, range, forest, etc.)
- Geology and physical geography (mountains, plains, streams, etc.)
- Climate

Sources: The information for Section 1 can be found in:

- Soil surveys (hard copies or web based)
- Approved hard copy or online Department of Environmental Quality (DEQ) subbasin assessments and Total Maximum Daily Load (TMDL) plans
- Geographic Information Systems (GIS) coverage available from the Natural Resources Conservation Service (NRCS)
- Online at the Idaho Department of Water Resources (IDWR) website (<http://idwr.idaho.gov/>)
- At least one or two maps to include with the plan are recommended

Section 2 – Economic Conditions and Outlook. *Discussion of the economic condition and economic outlook for the district.*

- This section may include the following information:
- Population
- Type of employment, with approximate percentages of each employment category
- Demographics
- Status of the agricultural economy and outlook for future growth or decline in the agricultural economy

- Agricultural statistics

Sources: This section should include the most recent information available. Sources of information for Section 2 may include the following:

- Local county offices and websites
- University of Idaho Extension (<http://www.extension.uidaho.edu>)
- National Agricultural Statistics Service (<http://www.nass.usda.gov>)
- Idaho Department of Labor (<http://labor.idaho.gov>)

Section 3 – Assessment. *Assessment of resource conditions, trends, and conservation needs of the district.*

This section may include narrative and/or charts and graphs addressing the current conditions of soil, water, air, plant, and animal resources within the district, as well as trends in resource conditions. Conservation needs of the district, including financial, administrative, and technical assistance may also be addressed. Consideration should be given to the following:

- Soil Resources
 - Soil erosion
 - Cause and extent
 - Relative erosion sources by land use
 - Percentage of land uses adequately treated
 - Percentage of land eroding at greater than tolerable levels
 - General trend of soil erosion by land use
 - Soil Quality
 - Tillage practices and residue management
 - Irrigation practices
 - Nutrient management
- Water resources (quantity)
 - Surface water supply and demand
 - Ground water supply and demand
 - Critical ground water areas
 - Ground water management areas
 - Flooding
- Water resources (quality)
 - Surface water (covered in Section 5)
 - Ground water
 - Nitrate priority areas
- Air Quality
- Forest lands, grass lands, pasture, hayland, and rangeland
- Livestock production
- Fish and wildlife
 - Threatened and endangered species
 - Loss of habitat and critical habitat
- District Operations – The present status, trend, and needs in each of the following areas should be briefly described:
 - Financial Administrative
 - Technical Assistance
- Sources: Information for the various components of Section 3 can be found in:
- Soil surveys (hard copies or web based)

- Approved hard copy or online DEQ subbasin assessments and TMDL plans
- NRCS Rapid Watershed Assessments

NRCS District Conservationists, other NRCS personnel, and Commission staff can also provide assistance in locating information needed to complete Section 3. Irrigation districts and ground water districts can often provide information regarding water quantity.

Section 4 – Identify and Prioritize Objectives

Districts should identify and list, in their chosen order of priority, the objectives and planned activities they plan to pursue and implement over the next five years to address resource concerns and conservation needs with respect to the following as required by rule:

- *Rangeland*
- *Non-irrigated cropland*
- *Irrigated cropland*
- *Pasture and hayland*
- *Woodland*
- *Fish and wildlife*
- *Water quality*
- *Information and education*

District operations, which may include information and education, should not be listed as a resource priority, but rather as a means to improve natural resources and address resources of concern.

Section 5 – Water Quality Component. *With respect to the water quality component of the plan, the district will use the information collected at Basin Area Group meetings convened by the Department of Environmental Quality (see note below). Issues surrounding management of water quality in stream segments will be addressed in this portion of the plan. In this respect the plan will include:*

- *A list of stream segments of concern in the district based on information gained at the most recent Basin Area meeting.*
- *A description of water quality in stream segments of concern [303(d) listed streams].*
- *A list of impacted waters in the district as described by the [Department of Environmental Quality], Nonpoint Source Assessment Report.*

Note: The references in rule to the “Department of Health and Welfare” and “stream segments of concern” have been deleted and replaced with “303(d) listed streams” and “Department of Environmental Quality”. It should also be noted that Basin Area meetings referenced in the rule were replaced by Basin Advisory Groups, whose authorities and responsibilities are set forth in Idaho Code § 39-3614.

In the Five-Year (5) Plan, special emphasis is given to water quality in stream segments and water bodies of concern. The term “degradation” as used in this context means a reduction in water quality. Therefore, “antidegradation” would encompass all plans and activities that would not only maintain water quality, but also improve water quality in stream segments and water bodies of concern. In completing Section 5, districts are to use information developed for and by Basin Advisory Groups (BAGs) and Watershed Advisory Groups (WAGs), in addition to other information the district deems relevant. Based on updates made in past years, Section 5 must contain the following information:

- A list of stream segments and water bodies of concern within the district boundaries based on information gained at the most recent BAG and WAG meetings

- A description of water quality in stream segments and water bodies of concern
- A list of impacted waters within the district boundaries as designated by the most recent approved DEQ Integrated Water Quality Monitoring and Assessment Report (Integrated Report). This report, which is required by the U.S. Environmental Protection Agency as part of the Clean Water Act, can be found at the following web address:

<http://www.deq.idaho.gov/water-quality/surface-water/monitoring-assessment/integrated-report/>

In addition to information presented to or developed by BAGs and WAGs, all of the information required in Section 5 of the Five-Year (5) Plan can be obtained from the DEQ website as noted above, or by consulting with personnel in the regional DEQ office assigned to the geographic area in which the district is located.

Section 6 – Identify and Prioritize Projects. *The plan will identify and prioritize conservation projects found by the district to be appropriate for both impacted waters and stream segments of concern as identified from the most recent Basin Area meeting, Nonpoint Source Assessment Report or from public input received by the district regarding plan development. Best Management Practices identified in the current Idaho Agricultural Pollution Abatement Plan should be included in the plan.*

The plan will list in order of priority the conservation projects, outreach activities, and any other activities deemed by the district to be appropriate for addressing resource concerns for the stream segments and water bodies listed in Section 5, as well as the land use categories prioritized in Section 4. Planned conservation projects will include the implementation of Best Management Practices identified in the current Idaho Agricultural Pollution Abatement Plan.

Guidelines for Preparing the Annual Work Plan

Section 7 – Implementation. Implementation of the five-year (5) plan will be accomplished by annual work plans prepared by the district. The annual plan will address those items and projects that the district plans to accomplish upon consideration of available technical and financial assistance and public support for the proposed project(s).

Implementation of the Five-Year (5) Plan will be accomplished through Annual Work Plans that include target dates and any other factors relevant for the completion of each specific action item that the district plans to accomplish, provided the district has public support and access to adequate technical and financial assistance to carry out each action item. The Annual Work Plan should be organized to address each priority as identified in Section 4 and 5.

A suggested outline of the work plan is shown as follows:

- Priority Number 1
 - Goal, including available sources of financial and technical assistance
 - Objective (be specific)
 - Action Item (be specific)
 - Target Date
 - Responsible Person(s)
 - Objective
 - Action Item
 - Target Date
 - Responsible Person(s)
- Priority Number 2
 - Goal, including available sources of financial and technical assistance
 - Objective
 - Action Item
 - Target Date
 - Responsible Person(s)
 - Objective
 - Action Item
 - Target Date
 - Responsible Person(s)

Other Information. IDAPA 60.05.04 states: “The district may supplement the Five-Year (5) Plan with additional information about local resource conditions, conservation goals, and district operations.” This additional information may be incorporated in a variety of ways: as an Appendix to the plan; as an Addendum; as an additional Section; or within an Executive Summary or Introduction to the document itself. The district could include capacity building and district operation efforts, education and outreach efforts, names of district board supervisors, a history of the soil conservation district, and any other items the district considers to be relevant and informative.

Key External Factors. It is further recommended that the districts address key external factors while developing their Five Year (5) Plans and Annual Work Plans. Key factors external to the district are those factors which are beyond the control of the organization. They include changes in economic, social, technological, ecological or regulatory environments which could impact the district and its ability to fulfill its mission and goals.

PERFORMANCE REPORTS

Purpose

The purpose of this section of the manual is to assist districts with the preparation of an annual performance Report summarizing the activities, projects and programs implemented by the district during the previous year. A Performance Report documents the activities completed by a district in the implementation of the district's Annual Work Plan and that advance the district's conservation goals outlined in their Five-Year (5) Plan.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code ("Soil Conservation Districts"), IDAPA 60.05.02 titled "The Five-Year (5) Plan for Agriculture for the Idaho Soil Conservation Commission and Soil Conservation Districts," and IDAPA 60.05.04 titled "Rules for Allocation of Funds to Conservation Districts."

The statutes and rules referenced above are available on the internet at:

<http://www.legislature.idaho.gov/idstat/Title22/T22CH27.htm>
<http://adminrules.idaho.gov/rules/current/60/index.html>

Timing and Due Date

The Performance Report is to be submitted on or before **December 20th** of each year. In order to meet this deadline, some districts have found it helpful to document each accomplishment when completed, or at the latest, at the end of the work season in the fall or early winter.

Certification

District supervisors must review the Performance Report and formally confirm that the information presented is true and accurate by signing and dating the Certification page (Appendix C). Include the Certification page with the Performance Report when submitting to the Commission.

Guidelines for Preparing the Performance Report

“Performance Reports” are defined in IDAPA 60.05.04.010.17 as: “Documentation summarizing conservation activities, projects and programs implemented by a conservation district during the previous year.”

There are many examples of Performance Reports available on the internet. To review the many examples used by a variety of public and private entities, search for the phrase ‘executive summary performance report’ in any search engine (i.e., Google, Yahoo).

Fiscal vs. Calendar Year Reporting Periods

The Commission recognizes that much of the conservation work districts are involved in is conducted on a calendar year (Jan. 1 – Dec. 31), rather than a state fiscal year (Jul. 1 – Jun. 30) cycle. For this reason, many districts will find that it makes sense to report performance on a calendar year basis. The Commission encourages districts to conduct their planning and reporting activities according to whichever calendar works the best for them. However, districts are asked to maintain consistency from year-to-year, i.e., avoid submitting a calendar year-based Performance Report one year and a fiscal year-based report the next. The Performance Report must follow the same specified period of time as the district’s Annual Work Plan.

Development of Performance Reports

There is no required outline for Performance Reports; however, using a one- or two-page executive summary format is an effective way to highlight district accomplishments. An effective executive summary addresses the bottom-line deliverables, not the details, of an activity and is more likely to capture the attention of the reader. A Performance Report may include:

1. Concise, introductory paragraph describing the district that may contain:
 - District Mission Statement
 - Identification of Service Area (e.g., counties, cities, and legislative districts served)
 - District Contact Information
 - District Leadership, Membership, and Staff Information
2. Brief description of each goal or objectives as listed in the Annual Plan. Bullet points that outline specific sections to make them more concise.
 - Address each objective or accomplishment individually
 - Establish the need or problem addressed by the activity, i.e., establish the link between the accomplishment and an action item in the district’s Annual Plan of Work
 - Briefly explain the value of the accomplishment
 - Describe the measurable impact of the accomplishment (e.g., pollutant load reduction, habitat improvement)
3. Other suggested components:
 - Key external factors that affected outcomes
 - Lessons learned
 - Strategies for next year based on outcomes, factors or other measurables
 - Graphics, photos

Please note that while a one or two page executive summary will satisfy a district’s performance reporting requirements to the Commission, each district is encouraged to develop a more in depth report documenting the district’s annual activities. A detailed, more comprehensive report of accomplishments can be very valuable when attempting to convey the breadth and depth of the district’s conservation work.

Guidelines for drafting a more comprehensive summary of district accomplishments can be found in Appendix D.

Page Formatting

There are occasions when a district or the Commission will need to print and bind compilation of Performance Reports. In order to facilitate such compilations, the Commission requests that districts conform to the following formatting details:

Orientation: Portrait

Size: 8.5" x 11" letter

Margins:

Top and Bottom—1"

Left and Right —mirrored, with odd numbered pages 1.5" left, 1" right,
and even numbered pages 1" left and 1.5" right.

Line Spacing: 1.0 to 1.5 line spacing with a blank line between paragraphs

Fonts: Arial, Calibri, or Times New Roman, black ink

Font Size: No smaller than 10 point for body of report. Headings and titles may be larger and/or bold, as the district prefers

Pictures: Optional. If used, make certain pictures are adequately sized for clarity. Test print any pages containing pictures to ensure that the photo is still clear in black and white

Length: Two pages maximum for the executive summary format. Districts are encouraged to develop an extended report to attach to the executive summary in order to support their outreach efforts.

FINANCIAL & MATCH REPORTS

Purpose

Financial and Match Reports document the value of local funds and services received by a district and are required in order to calculate the amount of matching funds to be allocated to each district.

A Financial and Match report includes a district funding summary, a match funding worksheet, a certification page signed by a district supervisor and all supporting documentation. ***In order for local funds or services to be considered for state match funds eligibility, the following supporting documentation is required:***

- A letter from each entity which provided funds or services to the district documenting the value and purpose of that support (see example in Appendix G), and;
- A copy of each check or warrant received from a local entity, and a copy of either a deposit slip or bank statement, showing when the local funds were deposited into the district's bank account.

Note – The Commission redacts all Personally Identifiable Information (PII) from supporting documentation.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code ("Soil Conservation Districts"), IDAPA 60.05.02 titled "The Five-Year (5) Plan for Agriculture for the Idaho Soil Conservation Commission and Soil Conservation Districts," and IDAPA 60.05.04 titled "Rules for Allocation of Funds to Conservation Districts."

The statutes and rules referenced above are available on the internet at:

<http://www.legislature.idaho.gov/idstat/Title22/T22CH27.htm>

<http://adminrules.idaho.gov/rules/current/60/index.html>

Timing and Due Date

The Financial & Match Report covers the previous fiscal year, that is, the period of time from July 1 of the previous calendar year to June 30 of the current calendar year.

The Financial & Match Report with all supporting documents is due to the Commission on or before **August 16th** each year.

Certification

District supervisors must review the Financial and match Report and formally confirm that the information presented is true and accurate by signing and dating the Certification page (Appendix E). Include the Certification page with the report when submitting to the Commission.

Accessing the Financial and Match Report

The report form entitled 'Financial and Match Report' is provided annually to Districts by the Commission. The report form may also be found on the Commission's website at www.swc.idaho.gov

Guidelines for Preparing the Financial & Match Report

Cover Page (Tab 1 of Report)

1. **District Name.** Select the district name from the drop-down menu.
2. **Required Support Materials.** A checklist of the materials that must be submitted with the report.

Match Funding Worksheet (Tab 2 of Report)

This worksheet is used to report funds and services received from local units of government and organizations which the district believes are eligible for state match funds. As you are completing the Match Funding Worksheet please refer to the criteria below and only report funds or services which are eligible for match.

Criteria for Match

To qualify for state match funds, local funds and services must meet the following criteria:

1. Funds and services must be received from a local unit of government (e.g., city, county) or organization (e.g., service clubs, businesses). Organizations may be either for profit or not-for-profit. Families are considered to be “organizations”.
2. Funds and services must be provided to support the general purposes of the District (i.e., funds or services received for special projects or on a fee-for-service basis are not eligible for state match).
3. Funds and services must have been received during the previous fiscal year, i.e., from July 1st of the previous calendar year through June 30th of the current calendar year.
4. The local entities which provide support to the district must document the value of the funds or services provided to the District. A letter of support (see example in Appendix G) must be completed and signed by the donating entity. Letters of support must state the value of the donation, and that the funds or services were provided for the general purposes of the District. The letter of support must be signed by an official authorized to make such a donation to the district. The district must submit to SWCC a copy of the letter of support associated with each donation they would like to have considered for state match funds.
5. District must document their receipt of local funds by providing:
 - a. Copies of each check or warrant received from local entities, and;
 - b. Copies of deposit slips or bank statements showing when each donation was deposited to the district’s bank account.

Funds that Do Not Qualify for State Match Funds

For purposes of calculating the amount of match funds to be distributed to each district, the following funds are not eligible for State match:

1. **Any Federal funding.** This includes, but is not limited to, Department of Environmental Quality 319 grants, Environmental Quality Incentive Program or other Farm Bill monies.
2. **Any State funding.** This includes, but is not limited to, funds received from other state agencies, prior district allocations and Water Quality Program for Agriculture cost-share funds.
3. **Any funds received from the sale of District assets.** Receipts from tree sales, etc., do not qualify.
4. **Any funding designated for a special project.** This includes, but is not limited to, funds received from any agency or individual intended as payment for services rendered (fee-for-service) or performed such as boat washing stations, weed management programs, or equipment rental fees.
5. **Individual landowner contributions.** Funds received from *individual* landowners are not eligible for state match funding. (Because families are considered to be “organizations”, their contributions are eligible for match.)
6. **Funding that has been pledged towards another grant or project.** Local funds that have been obligated or pledged towards the match of another grant or project would be ineligible for purposes of calculating allocation of matching funds to districts.

Services that Do Not Qualify for State Match Funds

For purposes of calculating the amount of match funds to be distributed to districts, the following sources of in-kind services are ineligible:

1. **Services received from any Federal agency.** This includes, but is not limited to, Natural Resources Conservation Service, Farm Service Agency, or U.S. Environmental Protection Agency.
2. **Services received from any State agency.** This includes, but is not limited to, Idaho Department of Fish and Game, Idaho Department of Environment Quality, or Idaho State Department of Agriculture.
3. **Services received from individual landowners.** Local services received from *individual* landowners are not eligible for state match funding. (Because families are considered to be “organizations”, their contributions are eligible for match.)
4. **Services that have been pledged towards another grant or project.** Local services that have been obligated or pledged towards the match of another grant or project are ineligible for state match.
5. **The value of donated time.** The value of time donated from local units of government, organizations or individuals including district supervisors, is not eligible for state match funding.

Completing the Match Funding Worksheet

1. **District Name.** Select the district name from the drop-down menu.
2. **Local Funds & Services Details.** Complete each section if applicable to the district, including the name of the agency, the description of the funds or services, and the value of the funds or services:
 - a. Funds from local units of government (cities, counties)
 - b. Funds from local organizations. Families are considered to be “organizations”.
 - c. Services from local units of government (cities, counties)
 - d. Services from local organizations. Families are considered to be “organizations”.
3. Add or delete rows or lines if needed.
4. The worksheet will automatically calculate totals and subtotals.

Letters of Support

A letter from each local unit of government or organization which donated funds or services to the district must be included as part of the Financial and Match Report in order for the value of those funds or services to be used in the calculation of the district match. Letters of support must state the value of the donation, that the funds or services were provided for the general purposes of the District, and be signed by personnel authorized to make such a donation on behalf of the local unit of government or organization. Funds or services claimed for match purposes without a letter of support will not be considered when calculating the allocation of match funds to districts. A Letter of Support is located in Appendix G.

District Funding Summary (Tab 3 of Report)

The district funding summary provides a record of the total value of financial assistance and services received by the district during the previous fiscal year. **Funds and services which are eligible for match as well as those not eligible for match are all reported here.** Information from the funding summaries is used by the Commission as it develops its annual budget request and also to demonstrate the value of conservation districts to the State.

Completing the District Funding Summary

1. Select District Name from drop-down menu.
2. Enter funding information from each funding source. Add or delete lines as needed.
3. Enter individual organizations and funding as needed.
4. The Total District Funding field, subtotal fields, and return on investment will calculate automatically.
 - a. Subtotal: Sum of each individual column.

- b. Total District Funding: Sum of both subtotals.
- c. Return on Investment: Sum of Total less Sum of Local and State Funds divided by Sum of Local and State Funds.

Submitting the Financial and Match Report

The Financial and Match report includes all of the following:

- 1. A Match Funding Worksheet;
- 2. A District Funding Summary;
- 3. A Certification Page signed by a district Supervisor;
- 4. Copies of checks/warrants and deposit slips for each local funds donation received, and;
- 5. A Letter of Support from each local entity that provided funds or services to the district.

REQUESTS FOR ASSISTANCE

Purpose

The purpose of this section of the manual is to assist districts with developing, certifying, and submitting a Request for Assistance.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code (“Soil Conservation Districts”) and with procedures adopted by the Soil & Water Conservation Commission.

The statute referenced above is available on the internet at:

<http://www.legislature.idaho.gov/idstat/Title22/T22CH27.htm>

General Information

It is expected that assistance will be requested for projects and activities intended to address local natural resource priorities identified in a district’s 5-year or annual work plan. It may be helpful to develop a district “needs assessment”, wherein you identify and quantify local characteristics, natural resource conditions, and available resources and strategies for improving conditions, as an aid to anticipating upcoming needs. Assistance which SWCC may be able to provide can then be requested well in advance of when it is needed.

Timing and Due Date

Requests for assistance may be submitted at any time. However, to facilitate annual SWCC budget and work plan development, the evaluation of requests and the allocation of assistance will be conducted one time per year. Requests must be submitted to SWCC no later than **March 31st** in order to be considered during the annual evaluation.

Urgent Requests for Assistance May be Submitted at Any Time

SWCC recognizes that there will be times when an urgent or emergency conservation opportunity or concern presents itself. In these instances the local district is encouraged to immediately submit an urgent request for assistance.

Urgent requests will be evaluated by SWCC and a decision made regarding the allocation of assistance to service the request within 3 business days of SWCC having received the request. Please note that assistance which careful planning would have anticipated will not be considered by SWCC to qualify as an urgent need.

Certification

District supervisors must review the Request for Assistance and formally confirm that the information presented is true and accurate by signing and dating the Certification page (Appendix F). Include the Certification page with the request when submitting to the Commission.

Guidelines for Preparing the Request for Assistance

1. Determine what assistance your district will require during the upcoming fiscal year. Requests for assistance you expect to need during the upcoming fiscal year are due **March 31st** of the current year.
2. For each project you are requesting assistance with, prepare a brief written description of the project detailing the local or other support which is available for the project, the district's plans for publicizing, permitting, and maintaining the project, and the number of SWCC staff hours being requested. Work with your local SWCC field staff person to come up with a realistic estimate of the number of hours needed to accomplish the tasks you are requesting assistance with.
3. Submit the request to your district Board of Supervisors for formal approval and completion of the Request for Assistance Certification (Appendix F).
4. Submit your Request for Assistance and completed Certification to the Idaho Soil & Water Conservation Commission.

Categories of Assistance

The assistance which districts require can be categorized as either "specialized technical" or "comprehensive district" assistance. A district request for assistance will be specific to either one or the other of these two categories. The categories are defined as:

Specialized Technical Assistance is that technical assistance used to support districts in the wise use and enhancement of natural resources which can only be provided by someone possessing a specialized, science-based skill set and an ability to integrate local knowledge of the site-specific interactions between environmental, economic, cultural and social concerns into the assistance provided.

Examples of Specialized Technical Assistance may include but are not limited to:

- Conservation planning
- Engineering services
- Project implementation and construction inspections
- BMP effectiveness monitoring
- Watershed planning and riparian assessments
- Development of a district needs assessment

Comprehensive District Assistance is that assistance which supports the independent and collective strengthening of conservation districts by providing services which: a) expand resources or otherwise enhance district capacity to assist private landowners and land users in the conservation, sustainment, improvement and enhancement of Idaho's natural resources, or; b) support routine district activities or projects.

Examples of comprehensive assistance may include but are not limited to:

- District information and outreach activities
- Administration of district-sponsored cost-share programs
- Grant writing assistance
- Development of 5-year and annual work plans

CONCLUSION

To ensure that this district reporting model evolves into a useful process, it is important that the needs of the preparers and users are well understood. By evaluating the needs or requirements of all customers, partners, and other parties having a vested interest in the effective management of natural resources in the state, the districts can continue to improve reporting year after year.

The Commission encourages districts to provide regular feedback on the processes and guidance included in this manual regarding how they relate to the needs of the district, the conservation partners, and the public. By continuing to work together, the vision of the districts and the Commission being recognized as the primary entities in the state of Idaho to provide assistance and solutions for natural resource conservation issues and concerns will continue to grow.

APPENDIX A

Usual Flow of Annual District Reporting Cycle

Fall –

1. Evaluate completed activities for the Performance Report
2. Identify and prioritize resource concerns for the annual update of the Five-Year Plan
3. Prioritize activities to protect and improve resources for the Annual Work Plan (section 7 of the Five-Year Plan)

District Supervisors review and sign the Performance Report

By December 20th –

Submit the Performance report to the Commission

Winter/Spring -

1. Continue preparing the Five Year and Annual Plan
2. Determine any needed assistance from the Commission, and prepare the Request for Assistance

1. District Supervisors review and sign the Five-Year and Annual Plan
2. District Supervisors review and sign the Request for Assistance

By March 31 –

1. Submit updated Five-Year Plan and Annual Work Plan to the Commission
2. Submit any needed Requests for Assistance for the upcoming fiscal year (July 1 of the current year)

Spring/Summer –

1. Meet with local leaders to request funding/letters of support for district activities (timing will vary by budget cycles)
2. Gather supporting documents for Financial & Match Report

District Supervisors review and sign the Financial & Match Report

By August 16th –

Submit Financial and Match Report to the Commission

Year-round –

Implement projects and activities as weather and resources allow

APPENDIX B

Certification for Five Year (5) Plan and Annual Work Plan

<p>IDAHO SOIL & WATER CONSERVATION COMMISSION</p> <p><u>FIVE-YEAR (5) PLAN and ANNUAL WORK PLAN CERTIFICATION</u></p>	<p>DISTRICT:</p> <hr/> <p>FOR FISCAL YEAR:</p> <hr/> <p>DUE :</p> <p style="text-align: center; background-color: yellow;">March 31,</p>
CERTIFICATION	
<p>On behalf of my local Board of Supervisors, I hereby certify that the attached Five-Year (5) Plan and Annual Work Plan is true and accurate, and further submit said Plan for the above named District and fiscal year.</p> <p>A copy of this Five-Year (5) Plan and Annual Work Plan shall be kept at the District office and is available for public inspection.</p> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> <p>Board Supervisor Signature</p> </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> <p>Printed Name</p> </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> <p>Date</p> </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> <p>District Telephone</p> </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> <p>District Email Address</p> </div> <div style="border: 1px solid black; padding: 10px; margin-top: 20px;"> <p>FOR SWC USE ONLY:</p> <p>DATE OF CONFIRMATION:</p> <hr style="border: 0; border-top: 1px solid black;"/> </div>	

APPENDIX C

Certification for Performance Report

IDAHO SOIL & WATER CONSERVATION COMMISSION <u>PERFORMANCE</u> <u>REPORT</u> <u>CERTIFICATION</u>	DISTRICT: <hr/> FOR YEAR: <hr/> DUE : <div style="text-align: right; background-color: yellow; padding: 5px;">December 20,</div>
CERTIFICATION	
<p>On behalf of my local Board of Supervisors, I hereby certify that the attached Performance Report is true and accurate, and further submit said Report for the above named District and fiscal year.</p> <p>A copy of this Performance Report shall be kept at the District office and is available for public inspection.</p> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> Board Supervisor Signature </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> Printed Name </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> Date </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> District Telephone </div> <div style="margin-bottom: 10px;"> <hr style="border: 0; border-top: 1px solid black;"/> District Email Address </div> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> <p>FOR SWC USE ONLY:</p> <p>DATE OF CONFIRMATION:</p> </div>	

APPENDIX D

Guidance for Extended Performance Report

Executive Summary

An executive summary addresses bottom-line deliverables, not details, of a project or accomplishment.

- Establish the need or problem
- Address each objective or accomplishment individually
- Explain the value of the accomplishment
- Describe the (measurable) impact of the accomplishment

Guidelines for Extended Performance Report

An extended summary may provide as much detail as the author wishes to disclose about the accomplishment including charts, graphs or photographs.

- Address each objective or accomplishment individually
- Restate your understanding of the objective
- Highlight the most significant achievements
- Note challenges that were faced and how they were overcome
- Highlight actions or activities that made a positive difference in the outcome
- Focus on outcomes of the accomplishment

Suggested Process for the Development of an Extended Performance Report

1. Brainstorm ideas and make a list of accomplishments
2. Compare brainstorming ideas to the objectives and goals as outlined in the Annual Work Plan
3. Draft the report. Use a clear tone, readable sentences and short paragraphs. Bullet points can help outline some sections to make them more concise.
4. Sound positive but do not sensationalize. Give praise where praise is due but maintain a business-like tone.
5. Leave the report for at least 24 hours. Return with a fresh eye and add any items necessary
6. Review report with a colleague. Often, a second reader can spot inconsistencies or errors that the author overlooked.

APPENDIX E

Certification for Financial and Match Report

IDAHO SOIL & WATER CONSERVATION COMMISSION <u>FINANCIAL & MATCH REPORT CERTIFICATION</u>	DISTRICT:
	FOR FISCAL YEAR:
	PERIOD: JULY 1, TO JUNE 30,
	DUE : August 16,
CERTIFICATION	
<p>On behalf of my local Board of Supervisors, I hereby certify that the attached Financial & Match Report is true and accurate, and further submit said Report for the above named District and fiscal year.</p> <p>A copy of this Financial & Match Report and supporting documents shall be kept at the District office and is available for public inspection.</p> <div style="margin-bottom: 10px;"> <div style="border-bottom: 1px solid black; width: 50%; margin-bottom: 5px;"></div> Board Supervisor Signature </div> <div style="margin-bottom: 10px;"> <div style="border-bottom: 1px solid black; width: 50%; margin-bottom: 5px;"></div> Printed Name </div> <div style="margin-bottom: 10px;"> <div style="border-bottom: 1px solid black; width: 30%; margin-bottom: 5px;"></div> Date </div> <div style="margin-bottom: 10px;"> <div style="border-bottom: 1px solid black; width: 30%; margin-bottom: 5px;"></div> District Telephone </div> <div style="margin-bottom: 10px;"> <div style="border-bottom: 1px solid black; width: 50%; margin-bottom: 5px;"></div> District Email Address </div>	
<div style="border: 1px solid black; padding: 10px; min-height: 150px; margin-top: 20px;"> <p>FOR SWC USE ONLY:</p> <p>DATE OF CONFIRMATION:</p> </div>	

APPENDIX F

Certification for Request for Assistance

<p align="center">IDAHO SOIL & WATER CONSERVATION COMMISSION</p> <p align="center"><u>REQUEST FOR ASSISTANCE CERTIFICATION</u></p>	DISTRICT:
	Project or Activity Name:
	FOR FISCAL YEAR:
	Hours of Assistance Requested:
	DUE : Due: March 31,
CERTIFICATION	
<p>By concurrence of a majority of the supervisors of the district board and the above name conservation district certifies that attached Request for Assistance is true and accurate, and further submits said Report for the above named District and fiscal year.</p> <p>A copy of this Request for Assistance and supporting documents shall be kept at the District office and is available for public inspection.</p> <p>_____</p> <p>Board Supervisor Signature</p> <p>_____</p> <p>Printed Name</p> <p>_____</p> <p>Date</p> <p>_____</p> <p>District Telephone</p> <p>_____</p> <p>District Email Address</p> <div data-bbox="261 1465 756 1812" style="border: 1px solid black; padding: 10px; margin-top: 20px;"> <p>FOR SWC USE ONLY:</p> <p>DATE OF CONFIRMATION:</p> <p>_____</p> </div>	

APPENDIX G

Letter of Support

ISWCC Reference Manual for Conservation Districts

From: _____

Date: _____

To Whom It May Concern:

Pursuant to section 22-2727, Idaho Code, and IDAPA 60.05.04 we would like to formally document our donation of the following funds and services to the _____
_____ Conservation District during the _____ fiscal year (July 1, 20__ thru June 30, 20__).

We understand that the Idaho Soil and Water Conservation Commission (SWCC) may allocate to the conservation district matching funds in a sum not to exceed twice the amount of local funds and services received by the conservation district, provided that the legislature has appropriated adequate State funds to SWCC to meet the requested match.

The funds and services itemized below were provided for the general purposes of the conservation district. None of the itemized funds and services was provided for special projects, for use as required match for specific grants or projects, or on a fee-for-service basis.

The stated value of donated services is based upon the open market value of those services.

Donated funds and services (include value of each itemized donation). Attach additional page(s) if necessary: _____

Total value of donated funds and services: \$ _____

Thank-you,

Signature

Title

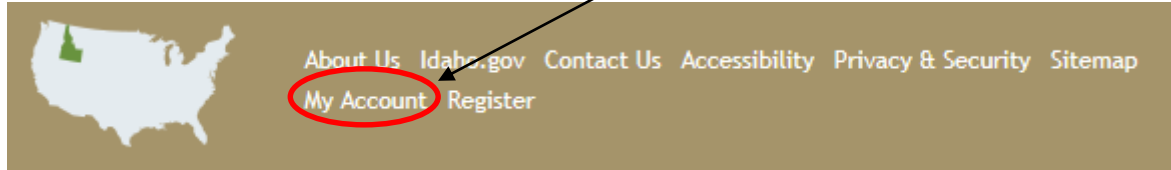
Date

APPENDIX H

Uploading Documents to the Commission Website

Go to the Commission website at <http://swc.idaho.gov/>

1. Scroll to the bottom of the page and select “My Account” (if you don’t have an account yet, select “Register” instead)

A form titled "District Document Submission" in a cursive font. Below the title are three links: "District Document Library", "District Document Submission" (highlighted in green), and "Logout". The form has several sections: "TITLE" with a text input field labeled "Specify document Title"; "FILENAME" with a text input field and a "Browse..." button; "CATEGORY" with a dropdown menu showing "Five Year Plan"; and "NOTES" with a large text area labeled "Specify your notes here". At the bottom is a green "SUBMIT" button. Arrows point from the subsequent steps of the instructions to various parts of the form: to the "District Document Submission" link, the "Browse..." button, the "CATEGORY" dropdown, the "NOTES" text area, and the "SUBMIT" button.

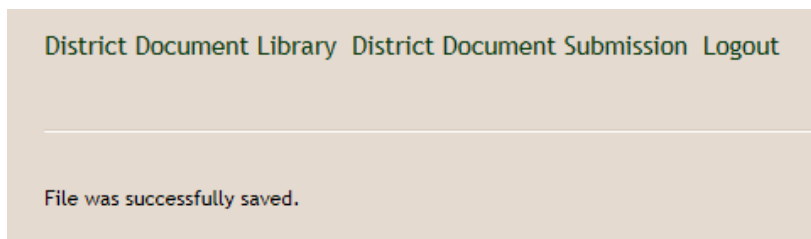
2. Once you have logged in to your account, select “District Document Submission”

3. Click the “Browse” button to find the document on your computer. Use the “Title” field to rename your document if you need to

4. Select the document category

5. Add any notes you would like to include with your submission

6. Click “Submit”



7. You will get a message if the upload was successful. If you get any other type of message, or if you have any other questions or problems involving uploading documents, please feel free to call the Commission at 332-1790.